		FOR OHF USE					

LL1

2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0037853

Facility Name: Heritage Manor-Dwight

Address: 300 MAZON STREET (Number) Dwight (City) 61701 (Zip Code)

County: LIVINGSTON

Telephone Number: (815) 584-1240 **Fax #** ( )

IDPA ID Number: 370909086015

Date of Initial License for Current Owners: 1963

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: CRAIG L. ATER **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2002 to 12/31/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name) CRAIG L. ATER
(Title) Senior Vice President -- Finance

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	92	Skilled (SNF)	92	33,580	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5	0	Sheltered Care (SC)	0	0	5
6		ICF/DD 16 or Less			6
7	92	TOTALS	92	33,580	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,912	6,844	4,475	26,231	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	14,912	6,844	4,475	26,231	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.11%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [XX]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [XX]

I. On what date did you start providing long term care at this location?
Date started 1963

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date 1963 NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [xx] If YES, enter number of beds certified _____ and days of care provided 4,475

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [XX] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [XX] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	162,075	7,855		169,930		169,930	3,152	173,082			1
2	Food Purchase		105,538		105,538		105,538	(857)	104,681			2
3	Housekeeping	77,720	13,335		91,055		91,055		91,055			3
4	Laundry	42,312	11,088		53,400		53,400		53,400			4
5	Heat and Other Utilities			88,711	88,711		88,711	981	89,692			5
6	Maintenance	41,680	50,284	31,368	123,332		123,332	8,483	131,815			6
7	Other (specify):*											7
8	**TOTAL General Services**	323,787	188,100	120,079	631,966		631,966	11,759	643,725			8
	B. Health Care and Programs											
9	Medical Director			10,400	10,400		10,400		10,400			9
10	Nursing and Medical Records	948,284	66,124	12,315	1,026,723		1,026,723		1,026,723			10
10a	Therapy		227,136	139,626	366,762	(312,585)	54,177	61,037	115,214			10a
11	Activities	33,153	2,481		35,634		35,634		35,634			11
12	Social Services	40,212		1,510	41,722		41,722		41,722			12
13	Nurse Aide Training	1,967	597		2,564		2,564	1,753	4,317			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,023,616	296,338	163,851	1,483,805	(312,585)	1,171,220	62,790	1,234,010			16
	C. General Administration											
17	Administrative	63,467			63,467		63,467	81,466	144,933			17
18	Directors Fees							4,324	4,324			18
19	Professional Services			211,342	211,342		211,342	(203,201)	8,141			19
20	Dues, Fees, Subscriptions & Promotions			88,777	88,777	(50,370)	38,407	(20,815)	17,592			20
21	Clerical & General Office Expenses	83,545	5,389	15,795	104,729		104,729	171,355	276,084			21
22	Employee Benefits & Payroll Taxes			237,962	237,962		237,962	22,407	260,369			22
23	Inservice Training & Education			1,295	1,295		1,295	704	1,999			23
24	Travel and Seminar			8,261	8,261		8,261	(6,262)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			34,142	34,142		34,142	1,650	35,792			26
27	Other (specify):*			35,485	35,485		35,485	(35,485)				27
28	**TOTAL General Administration**	147,012	5,389	633,059	785,460	(50,370)	735,090	16,143	751,233			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,494,415	489,827	916,989	2,901,231	(362,955)	2,538,276	90,692	2,628,968			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Dwight #0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			86,811	86,811		86,811	8,050	94,861			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			15,892	15,892		15,892	(646)	15,246			32
33	Real Estate Taxes			36,247	36,247		36,247		36,247			33
34	Rent-Facility & Grounds			182,618	182,618		182,618	6,182	188,800			34
35	Rent-Equipment & Vehicles			3,704	3,704		3,704	11,405	15,109			35
36	Other (specify):*											36
37	**TOTAL Ownership**			325,272	325,272		325,272	24,991	350,263			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					312,585	312,585		312,585			39
40	Barber and Beauty Shops			7,788	7,788		7,788		7,788			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					50,370	50,370		50,370			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			7,788	7,788	362,955	370,743		370,743			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,494,415	489,827	1,250,049	3,234,291		3,234,291	115,683	3,349,974			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(824)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(848)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(857)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(939)	20		17
18	Fines and Penalties				18
19	Entertainment	(11,738)	24		19
20	Contributions		27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(351)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(35,485)	27		24
25	Fund Raising, Advertising and Promotional	(23,229)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Real estate taxes		33		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (74,271)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	189,954		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 189,954		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 115,683		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Dwight

ID# 0037853

Report Period Beginning: 1/01/2002

Ending: 12/31/2002

	NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		$	0	0	1
2			0	0	2
3			0	0	3
4			0	0	4
5			(824)	35	5
6			0	34	6
7			0		7
8			0		8
9			0	30	9
10				32	10
11			0		11
12			0		12
13			(857)	2	13
14			0	32	14
15			0	33	15
16			0	24	16
17			(939)	20	17
18			0		18
19				24	19
20			0	27	20
21			0		21
22			(351)	19	22
23			0		23
24			(35,485)	27	24
25			(23,229)	20	25
26			0	0	26
27			0	0	27
28			0	0	28
29			0	0	29
30			0	0	30
31			0	0	31
32					32
33			0	33	33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49	**Total**		(61,685)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	3,152	0	0	0	0	0	0	0	0	3,152	1
2	Food Purchase	(857)	0	0	0	0	0	0	0	0	0	0	(857)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	981	0	0	0	0	0	0	0	0	981	5
6	Maintenance	0	0	8,483	0	0	0	0	0	0	0	0	8,483	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(857)	0	12,616	0	0	0	0	0	0	0	0	11,759	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	61,037	0	0	0	0	0	0	0	0	0	61,037	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,753	0	0	0	0	0	0	0	0	1,753	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	61,037	1,753	0	0	0	0	0	0	0	0	62,790	16
	C. General Administration													
17	Administrative	0	0	81,466	0	0	0	0	0	0	0	0	81,466	17
18	Directors Fees	0	0	4,324	0	0	0	0	0	0	0	0	4,324	18
19	Professional Services	(351)	(210,991)	8,141	0	0	0	0	0	0	0	0	(203,201)	19
20	Fees, Subscriptions & Promotions	(24,168)	0	3,353	0	0	0	0	0	0	0	0	(20,815)	20
21	Clerical & General Office Expenses	0	0	171,355	0	0	0	0	0	0	0	0	171,355	21
22	Employee Benefits & Payroll Taxes	0	0	22,407	0	0	0	0	0	0	0	0	22,407	22
23	Inservice Training & Education	0	0	704	0	0	0	0	0	0	0	0	704	23
24	Travel and Seminar	(11,738)	0	5,476	0	0	0	0	0	0	0	0	(6,262)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,650	0	0	0	0	0	0	0	0	1,650	26
27	Other (specify):*	(35,485)	0	0	0	0	0	0	0	0	0	0	(35,485)	27
28	**TOTAL General Administration**	(71,742)	(210,991)	298,876	0	0	0	0	0	0	0	0	16,143	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(72,599)	(149,954)	313,245	0	0	0	0	0	0	0	0	90,692	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Heritage Manor-Dwight** **# 0037853** **Report Period Beginning:** **1/01/2002** **Ending:** **12/31/2002**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	8,050	0	0	0	0	0	0	0	8,050	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(848)	0	0	202	0	0	0	0	0	0	0	(646)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	6,182	0	0	0	0	0	0	0	6,182	34
35	Rent-Equipment & Vehicles	(824)	0	0	12,229	0	0	0	0	0	0	0	11,405	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(1,672)	0	0	26,663	0	0	0	0	0	0	0	24,991	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(74,271)	(149,954)	313,245	26,663	0	0	0	0	0	0	0	115,683	45

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization	123,004	GreenTree Therapy	100.00%	104,501	(18,503)	2
3	V								3
4	V	19	Adjustment for Related Organization	210,991	Heritage Enterprises, Inc.	100.00%		(210,991)	4
5	V								5
6	V	10a	Adjustment for Related Organization	236,672	GreenTree Pharmacy	100.00%	316,212	79,540	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 570,667			$ 420,713	$ * (149,954)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 3,152	$ 3,152	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				981	981	19
20	V	6	Maintenance				8,483	8,483	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,753	1,753	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				81,466	81,466	29
30	V	18	Directors Fees				4,324	4,324	30
31	V	19	Professional Services				8,141	8,141	31
32	V	20	Fees, Subscription, Promotions				3,353	3,353	32
33	V	21	Clerical & General Office Expenses				171,355	171,355	33
34	V	22	Employee Benefits & Payroll Taxes				22,407	22,407	34
35	V	23	Inservice Training & Education				704	704	35
36	V	24	Travel and Seminar				5,476	5,476	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,650	1,650	38
39	Total			$			$ 313,245	$ * 313,245	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.	100.00%	$ 0	$	15
16	V	30	Depreciation				8,050	8,050	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				202	202	18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				6,182	6,182	20
21	V	35	Rent-Equipment & Vehicles				12,229	12,229	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 26,663	$ * 26,663	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Bill Froelich	Chairman of Board	Management	26.00	397,396	5	100.00	Director/Salar	$ 15,226	line 17/18, col	1
2	Tom Jefferson	Asst Secretary/Treas	Management	10.00	390,860	5	100.00	Director/Salary	14,977	line 17/18, col	2
3	Craig Hart	Secretary/Treasurer	Management	20.00	343,058	10	100.00	Director/Salary	13,145	line 17/18, col	3
4	Joe Warner	President	Management	2.50	370,366	40	100.00	Director/Salary	14,192	line 17/18, col	4
5	Bob Dickson	Executive Vice Presid	Management	0.80	92,266	40	100.00	Salary	3,535	line 17, col 7	5
6	Cheryl Lowney	Executive Vice Presid	Management	0.30	186,564	50	100.00	Director/Salary	7,149	line 17/18, col	6
7	Steve Wannemacher	Executive Vice Presid	Management	0.30	175,068	50	100.00	Director/Salary	6,708	line 17/18, col	7
8	Connie Hoselton	Sr Vice President	Management	0.17	140,191	40	100.00	Salary	5,372	line 17, col 7	8
9	Craig Ater	Sr Vice President	Management	0.21	143,176	50	100.00	Salary	5,486	line 17, col 7	9
10											10
11											11
12											12
13								TOTAL	$ 85,790		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [xx]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,401	24	$ 82,266	$ 82,266	92	$ 3,152	1
2	2	Food Purchase	Beds	2,401	24	0	0	92	0	2
3	3	Housekeeping	Beds	2,401	24	0	0	92	0	3
4	4	Laundry	Beds	2,401	24	0	0	92	0	4
5	5	Heat & Other Utilities	Beds	2,401	24	25,593	0	92	981	5
6	6	Maintenance	Beds	2,401	24	221,381	58,785	92	8,483	6
7	7	Other	Beds	2,401	24	0	0	92	0	7
8	9	Medical Director	Beds	2,401	24	0	0	92	0	8
9	10	Nursing & Medical Records	Beds	2,401	24	0	0	92	0	9
10	11	Activities	Beds	2,401	24	0	0	92	0	10
11	12	Social Service	Beds	2,401	24	0	0	92	0	11
12	13	Nurse Aide Training	Beds	2,401	24	45,737	39,267	92	1,753	12
13	14	Program Transportation	Beds	2,401	24	0	0	92	0	13
14	15	Other	Beds	2,401	24	0	0	92	0	14
15	17	Administrative	Beds	2,401	24	2,126,096	2,126,096	92	81,466	15
16	18	Directors Fees	Beds	2,401	24	112,849	0	92	4,324	16
17	19	Professional Services	Beds	2,401	24	212,454	0	92	8,141	17
18	20	Fees, Subscription, Promotions	Beds	2,401	24	87,500	0	92	3,353	18
19	21	Clerical & General Office Expens	Beds	2,401	24	4,472,002	4,183,145	92	171,355	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,401	24	584,769	0	92	22,407	20
21	23	Inservice Training & Education	Beds	2,401	24	18,362	0	92	704	21
22	24	Travel and Seminar	Beds	2,401	24	142,902	0	92	5,476	22
23	25	Other Admin. Staff Transportatio	Beds	2,401	24	0	0	92	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,401	24	43,070	0	92	1,650	24
25	TOTALS					$ 8,174,981	$ 6,489,559		$ 313,245	25

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,401	24	$	$	92	$	1
2	30	Depreciation	Beds	2,401	24	210,090		92	8,050	2
3	31	Amortization of Pre-Op & Org	Beds	2,401	24			92		3
4	32	Interest	Beds	2,401	24	5,270		92	202	4
5	33	Real Estate Taxes	Beds	2,401	24			92		5
6	34	Rent-Facility & Grounds	Beds	2,401	24	161,349		92	6,182	6
7	35	Rent-Equipment & Vehicles	Beds	2,401	24	319,142		92	12,229	7
8	36	Other	Beds	2,401	24			92		8
9	38	Medically Nec Transportation	Beds	2,401	24			92		9
10	39	Ancillary Service Centers	Beds	2,401	24			92		10
11	40	Barber and Beauty Shops	Beds	2,401	24			92		11
12	41	Coffee and Gift Shops	Beds	2,401	24			92		12
13	42	Other	Beds	2,401	24			92		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 695,851	$		$ 26,663	25

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Dwight Continental Manor		XX	Mortage	$5,208.00	03/01/93	$ 500,000	$	03/01/02	variable	$ 107	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							15,785	6
7	Central Office Allocation		xx	Working Capital							202	7
8												8
9	TOTAL Facility Related				$5,208.00		$ 500,000	$			$ 16,094	9
	B. Non-Facility Related*											
10	Interest Income										(848)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (848)	14
15	TOTALS (line 9+line14)						$ 500,000	$			$ 15,246	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	37,461	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	35,954	2
3. Under or (over) accrual (line 2 minus line 1).	$	(1,507)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)	$	37,754	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	36,247	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1997	8
	1998	9
	1999	10
	2000	11
	2001	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Dwight COUNTY LIVINGSTON

FACILITY IDPH LICENSE NUMBER 0037853

CONTACT PERSON REGARDING THIS REPORT Craig Ater

TELEPHONE (309)823-7135 FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	050504483002	Nursing Home	$ 906.00	$ 906.00
2.	050504483011	Nursing Home	$ 617.00	$ 617.00
3.	050504483001		$ 34,431.00	$ 34,431.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 35,954.00	$ 35,954.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,800 B. General Construction Type: Exterior Brick/Wood Frame _____ Number of Stories _____

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land			$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	92				$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1992 Improvements				8,456						9
10	1993 Improvements				586,243						10
11	1994 Improvements				12,874						11
12	1995 Improvements				496						12
13	Water Heater			1996	7,350						13
14	Interior Rehab (see attached)			1997	118,804						14
15	Garbage Disposal			1997	983						15
16											16
17	Parking Lot			1998	2,717						17
18	Interior Rehab			1998	17,242						18
19											19
20	Alarm Repair/Replacement			1999	1,120						20
21	Air Conditioning Unit			1999	2,461						21
22	Shower Room Repair			1999	6,345						22
23											23
24	Fire Dampers			2000	1,290						24
25	Boiler			2000	1,540						25
26											26
27	Water Heater			2001	7,200						27
28	Window Replacements			2001	4,437						28
29	Flooring -- Kitchen			2001	604						29
30	Code Alert System			2001	933						30
31	Motor Reolacement--A/C			2001	1,398						31
32											32
33											33
34	C/O Allocation							8,050	8,050		34
35	Book Depreciation					51,921		51,921		668,522	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38	A/C compressor	2002	582						38
39	Boiler Tubing	2002	11,208						39
40	Backflow preventor	2002	2,803						40
41	Wallcoverings	2002	21,813						41
42	Compressor	2002	1,175						42
43	Rooftop A/C unit	2002	20,169						43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 840,243	$ 51,921		$ 59,971	$ 8,050	$ 668,522	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 840,243	$ 51,921		$ 59,971	$ 8,050	$ 668,522	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 840,243	$ 51,921		$ 59,971	$ 8,050	$ 668,522	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 305,103	$ 34,890	$ 34,890	$		$ 232,335	71
72	Current Year Purchases	18,261						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 323,364	$ 34,890	$ 34,890	$		$ 232,335	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,163,607	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 86,811	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 94,861	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 8,050	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 900,857	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		92	3/6/02	$ 182,618			3
4	Additions							4
5								5
6								6
7	TOTAL		92		$ 182,618 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning 3/6/02
Ending 3/6/12

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	12/2003	$ 182,618
13.	12/2004	$ 182,618
14.	12/2005	$ 182,618

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 15,109 Description: pager, computer equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		597		597
3	Classroom Wages (a)		1,967		1,967
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 2,564	$	$ 2,564
10	SUM OF line 9, col. 1 and 2 (e)	$ 2,564			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a/3	hrs	$		$ 42,955	$		$ 42,955	1
2	Licensed Speech and Language Development Therapist	10a/3	hrs			10,713			10,713	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a/3	hrs			61,546	0		61,546	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39/3	# of prescrpts				306,676		306,676	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): x-ray	39/3				5,909			5,909	13
14	TOTAL			$		$ 121,123	$ 306,676		$ 427,799	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Dwight **#** 0037853 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2002 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 19,580	$	1
2	Cash-Patient Deposits	4,816		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	264,335		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	25,826		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	440,370		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 754,927	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	840,243		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	323,364		16
17	Accumulated Depreciation (book methods)	(900,857)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Deferred Tax Asset			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 262,750	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,017,677	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 53,047	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,816		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	132,213		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,903		31
32	Accrued Real Estate Taxes(Sch.IX-B)	37,754		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Security Deposits	12,696		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 244,429	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 244,429	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 773,248	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,017,677	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 583,230	1
2	Restatements (describe):		2
3	**Audit Adjustment**	8,999	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 592,229	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	181,019	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 181,019	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 773,248	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,353,530	1
2	Discounts and Allowances for all Levels	(600,961)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,752,569	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	236,834	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 236,834	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	4,060	12
13	Barber and Beauty Care	10,573	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	410,426	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 425,059	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	848	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 848	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,415,310	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	631,966	31
32	Health Care	1,483,805	32
33	General Administration	785,460	33
	B. Capital Expense		
34	Ownership	325,272	34
	C. Ancillary Expense		
35	Special Cost Centers	7,788	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37	Loss from Non-Nursing property		37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,234,291	40
41	**Income before Income Taxes (line 30 minus line 40)****	181,019	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 181,019	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,776	2,080	$ 44,587	$ 21.44	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	9,306	9,774	199,743	20.44	3
4	Licensed Practical Nurses	8,682	9,222	156,708	16.99	4
5	Nurse Aides & Orderlies	46,850	49,622	480,124	9.68	5
6	Nurse Aide Trainees	303	303	1,967	6.49	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,402	4,860	67,122	13.81	8
9	Activity Director					9
10	Activity Assistants	3,716	4,021	33,153	8.24	10
11	Social Service Workers	3,931	4,087	40,212	9.84	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,299	20,037	162,075	8.09	15
16	Dishwashers					16
17	Maintenance Workers	3,502	3,777	41,680	11.04	17
18	Housekeepers	9,963	10,262	77,720	7.57	18
19	Laundry	5,555	5,823	42,312	7.27	19
20	Administrator	2,080	2,080	63,467	30.51	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,353	6,090	83,545	13.72	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	123,718	132,038	$ 1,494,415 *	$ 11.32	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		10,400		36
37	Medical Records Consultant		2,729		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,400		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		1,510		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 17,039		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 3,419		50
51	Licensed Practical Nurses		601		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$ 4,020		53

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Randy Provence	Administrator	0	$ 63,467
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 63,467

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management Fees	$ 210,991
		0
		0
		0
Legal Fees (Adjusted to zero)		351
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 211,342

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 29,650
Unemployment Compensation Insurance	13,504
FICA Taxes	114,323
Employee Health Insurance	67,418
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	0
Employee Benefits -	13,067
Employee Benefits - central office	22,407
TOTAL (agree to Schedule V, line 22, col.8)	$ 260,369

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	7,513
Health Care Worker Background Check	
(Indicate # of checks performed 14)	210
Central Office Allocation	3,353
Promotional Advertising	15,029
Public Relations	8,200
Dues and Subscriptions	6,786
License and Fees	469
Less: Public Relations Expense	(8,200)
Non-allowable advertising	(939)
Yellow page advertising	(15,029)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 17,592

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	3,559
	480
Seminar Expense	4,222
Non Allowable	(11,738)
Central Office Allocation	5,476
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Dwight # 0037853 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **no** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **no** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **50,370**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **no** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **4,923**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **Sulaski & Webb** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain. **Not available at this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number		Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009		PETTY CASH	19,580							1,009	1,009 PETTY CA	19,580
1010		CASH IN BANK								1,100	1,100 ACCTS RE	264,335
1040		CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100		ACCOUNTS RECEIVABLE	264,335							1,110	1,110 ACCTS RECEIV-M/C	
1110		MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125		IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130		MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135		ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140		UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	25,826
1145		A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190		ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200		PREPAID INSURANCE	25,826							1,310	1,310 SUPPLIES INVENTORY	
1220		OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300		FOOD INVENTORY								1,409	1,409 LAND	0
1310		SUPPLIES INVENTORY								1,450	1,450 FURNITUR	323,364
1409		LAND	0							1,460		-232,335
1450		FURNITURE & EQUIPMENT	323,364							1,475	1,475 CODE ALE	840,243
1460		ACCUM DEPR-FURN & EQUIP	-232,335							1,490	1,490 ACCUM D	-668,522
1475		BUILDING & IMPROVEMENTS	840,243							1,530	1,530 RESIDENT	4,816
1490		ACCUM DEPR-BUILDING	-668,522							1,550	1,550 LOAN FEE	0
1530		RESIDENT FUNDS	4,816							1,551	1,551 LOAN FEES ADDED	
1550		LOAN FEES	0							1,850	1,850 INTERCOM	440,370
1560		REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-53,047
1575		REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850		INTRACOMPANY	440,370							2,100	2,100 ACCRUED	-48,882
2010		ACCOUNTS PAYABLE	-53,047							2,100	2,100 PR CLEARING-BENEFITS	
2095		BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100		ACCRUED PAYROLL	-48,882							2,110	2,110 ACCRUED	-83,331
2110		ACCRUED VACATION PAY	-83,331							2,120	2,120 U.C. TAXES PAYABLE	
2120		UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-3,903
2125		FICA TAX PAYABLE	-3,903	-3,903						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130		FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140		STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145		EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150		UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230		PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235		IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240		UNITED WAY								2,246	2,250 401K W/H	
2245		GROUP INSURANCE PAYABLE								2,250		
2246		GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260		WAGE GARNISHMENTS								2,300	2,300 ACCRUED INTEREST PAYABLE	
2280		MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	-12,696
2300		ACCRUED INTEREST PAYABLE	0							2,350	2,350 REAL EST.	-37,754
2310		SALES TAX PAYABLE								2,385		
2320		IPA PAYMENTS PAYABLE	-12,696							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350		REAL ESTATE TAX PAYABLE	-37,754							2,512	2,512 DUE TO RI	-4,816
2385		ACTIVITY FUND	0							2,600	2,600 LASALLE	0
2390		SECURITY DEPOSITS								2,600		
2391		VOLUNTEER FUND								2,625	2,625 LASALLE CONSTR. LOAN #2	
2393		HEART FUND/BAZAAR								2,625		
2395		DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400		CURRENT PORTION LT DEBT								2,720	2,720 RETAINED	-592,229
2460		INCOME TAXES PAYABLE									net income	-181,019
2512		DUE TO RESIDENTS	-4,816									
2600		MORTGAGE PAYABLE	0									
2650		EQUIPMENT LOAN PAYABLE									balance	0
2695		CURRENT PORTION LT DEBT										
2696		DEFERRED INCOME TAXES										
2710		COMMON STOCK										
2720		RETAINED EARNINGS	-592,229									
2970		PROFIT/LOSS FOR PERIOD	-181,019									
3007.1		PATIENT DAYS-PRIVATE	6,844							3,007	3,007 PATIENT I	6,844
3007.2		PATIENT DAYS-IPA	14,912							3,007	3,007 PATIENT I	14,912
3007.3		PATIENT DAYS-MEDICARE	4,475							3,007	3,007 PATIENT I	4,475
3007.4		PATIENT DAYS-CONVERSION								3,007		
3007.5		PATIENT DAYS-LICENSED								3,007		
3007.6		PATIENT DAYS-TOTAL								3,007		
3010	1	BASIC CHARGE-PRIVATE & VA	-818,032		0	0	0	0		3,007		
3015	1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	-818,032
3020	1	BASIC CHARGE-IPA	-1,263,834		0	0	0	0		3,020	3,020 BASIC CH.	-1,263,834
3030	1	BASIC CHARGE-MEDICARE	-1,074,713		0	0	0	0		3,030	3,030 BASIC CH.	-1,074,713
3035	4	DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	-4,890
3040	1	LIGHT NURSING CARE	-58,830		0	0	0	0		3,050	3,050 MEDIUM	-16,695
3050	1	MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	-24,180
3060	1	HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED	-13,065
3061	1	SKILLED NURSING CARE								3,080	3,080 NURSING	-35,888
3080	1	NURSING SUPPLIES-PRIVATE	-126,295		0	0	0	0		3,081	3,081 NURSING	-33,257
3081	1	NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	-51,127
3082	1	NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	-6,023
3083	1	NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	-218,284
3100	17	DRUGS	-410,426		0	0	0	0		3,101	3,101 DRUGS-OT	-192,142
3101	17	DRUGS-OTHER								3,110	3,110 PHYSICAL	-13,210
3110	6	PT-PRIVATE	-236,834		0	0	0	0		3,111		
3111	6	PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	-101,860
3112	6	PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	-12,000
3113	6	PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	-23,098
3130	1	PUBLIC AID ASSESSMENT INC								3,150	3,150 ST/OT THI	-200
3140	19	LABORATORY INCOME			0	0	0	0		3,151	3,151 ST/OT THI	-570
3150	6	SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THI	-71,400
3151	6	SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THI	-14,496
3152	6	SPEECH/OT-MED PART A			0	0	0	0		3,160		
3153	6	SPEECH/OT MED PART B								3,410	3,410 IPA/OTHEI	125,852
3410	2	IPA DISCOUNTS	600,961		0	0	0	0		3,411	3,411 MEDICARI	8,842
3411	2	MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	464,212
3420	2	MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440	36	ASSESSMENT TAX EXPENSE			42	3	0	0		3,520		
3520	16	RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	-10,573
3530	13	BEAUTY SHOP	-10,573		0	0	0	0		3,560	3,560 ACTIVITY	-699
3560	12	ACTIVITY FUND INCOME	-699		0	0	0	0		3,570	3,570 VENDING	-3,361
3570	12	VENDING INCOME/EXPENSE	-3,361		0	0	0	0		3,590	3,590 EQUIPMEN	-11,826
3580	12	MANAGEMENT FEES			0	0	0	0		3,595		
3590	1	EQUIPMENT RENTAL	-11,826		0	0	0	0		3,600		
3595	21	RESIDENT TRANSPORTATION	0		0	0	0	0		4,110	4,110 G&A WAG	77,896
3600	21	MISC INCOME	0		0	0	0	0		4,111	4,111 ADMINIST	63,467
4110		GENERAL & ADMINIST WAGES	77,896	83,545	21	1	17	0		4,115	4,115 G&A PTO	5,649
4111		ADMINISTRATOR WAGES	63,467	63,467	17	1	0	0		4,120	4,120 EMPLOYE	11,878
4115		VACATION & SICK - G&A	5,649		21	1	0	0		4,125		
4120 4475		EMPLOYEE BENEFITS	12,823	237,962	22	3	0	0		4,130		
4125		EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0		4,135	4,135 EMPLOYE	244
4130		EMPLOYEE SCHOLORSHIP WA	0		21	1	0	0		4,250	4,250 OFFICE SU	3,411
4135		EMPLOYEE SCHOLORSHIP COS	244		23	3	0	0		4,255	4,255 POSTAGE	1,670
4220		DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHON	15,795
4250 4255		OFFICE SUPPLIES	5,389	5,389	21	2	0	0		4,275	4,275 TRAINING	1,295
4260		TELEPHONE	15,795	15,795	21	3	0	0		4,276	4,276 INJURY PI	332
4275		TRAINING & EMPLOYEE DEVL	1,295	1,295	23	3	16	0		4,280	4,280 GENERAL	3,559
4280		GENERAL TRAVEL	3,559	8,261	24	3	16	0		4,281	4,281 MEAL EXI	480
4281		MEAL EXPENSE FOR TRAVEL	480		24	3	19	0		4,285	4,285 EDUCATIO	4,222
4285		EDUCATION & SEMINAR	4,222		24	3	19	-11,738	***	4,289		
4290		HELP WANTED ADVERTISING	7,513	88,777	20	3	0	0	-50,370	4,290	4,290 HELP WAN	7,513
4291		PROMOTIONAL ADVERTISING	15,029		20	3	25	-15,029		4,291	4,291 PROMOTI	15,029
4292		PUBLIC RELATIONS	8,200		20	3	25	-8,200		4,292	4,292 PUBLIC RI	8,200
4300		LICENSES & FEES	51,039		20	3	17	0		4,300	4,300 LICENSE	51,039
4310		DUES & SUBSCRIPTIONS	6,786		20	3	17	-939		4,310	4,310 DUES & SU	6,786
4320		CONTRIBUTIONS	0		27	3	20	0		4,320		
4350		PROFESSIONAL FEES	351	211,342	19	3	22	-351		4,350	4,350 PROFESSI	351
4355		MEDICAL DIRECTOR	10,400	10,400	9	3	0	0		4,355	4,355 MEDICAL	10,400
4360		UTILIZATION REVIEW			10	3	0	0		4,362	4,362 MEDICAL	2,729
4361		OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	2,400
4362		MEDICAL RECORDS CONSULT	2,729		10	3	0	0		4,364	4,364 SOCIAL SI	1,510
4363		PHARMACIST FEES	2,400		10	3	0	0		4,370	4,370 TV RENTA	1,446
4364		SOC SERV/ACT CONSULT	1,510	1,510	12	3	0	0		4,383	4,383 BACKGRO	210
4370		TV RENTAL	1,446		35	3	5	-824	**	4,390		
4380		INCOME TAXES	0	35,485	27	3	26	0		4,400	4,400 PAYROLL	121,239
4383		BACKGROUND CHECKS	210		20	3	26	0		4,401	4,401 PAYROLL	6,588
4400		PAYROLL TAXES	121,239		22	3	0	0		4,410	4,410 GROUP IN	67,418
4401		PAYROLL TAXES ADMINIST	6,588		22	3	0	0		4,420	4,420 LIABILITY	34,142
4410		GROUP INSURANCE	67,418		22	3	0	0		4,430	4,430 WORKMA	27,311
4420		LIABILITY INSURANCE	34,142	34,142	26	3	0	0		4,435	4,435 W/C-FIRST	1,695
4425		INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	312
4430		WORKMENS COMP INSURANCI	29,650		22	3	0	0		4,450	4,450 CENTRAL	210,991
4450		CENTRAL OFFICE FEES	210,991		19	3	34	-210,991		4,460	4,460 BAD DEBT	35,485
4460		BAD DEBTS	35,485		27	3	24	-35,485		4,461	4,461 BAD DEBT	2,055
4470		LOST ITEMS-RESIDENTS	0		27	3	0			4,470		
4490		MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	945
4510		REAL ESTATE TAXES	36,247	36,247	33	3	0	0		4,486	4,486 SERVICE	5,784
4600		LEASED EQUIPMENT	2,258	3,704	35	3	16	0		4,490	4,490 MISC EXP	-613
5110		MAINTENANCE SALARIES	38,871	41,680	6	1	0	0		4,496	4,496 MISC. M.I.	308
5120		MAINTENANCE SICK & VAC	2,809		6	1	0	0		4,510	4,510 REAL EST.	36,247
5130		ELECTRIC	40,080	88,711	5	3	0	0		4,600	4,600 LEASED E	2,258
5131		NATURAL GAS	22,008		5	3	0	0		5,110	5,110 MAINTEN.	38,871
5132		HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	2,809
5133		WATER & SEWER	26,623		5	3	0	0		5,130	5,130 ELECTRIC	40,080
5134		TRASH COLLECTION	7,703	31,368	6	3	0	0		5,131	5,131 NATURAL	22,008
5140		PROPERTY PLANT REPLACEMI	4,719	50,284	6	2	0	0		5,133	5,133 WATER &	26,623
5160		GENERAL REPAIR & MAINT	45,565		6	2	0	0		5,134	5,134 TRASH CO	7,703
5165		MAINTENANCE CONTRACTS	23,665		6	3	0	0		5,140	5,140 PROP/PLA	4,719
5210		DIETARY WAGES	149,521	162,075	1	1	0	0		5,160	5,160 GENERAL	45,565
5220		DIETARY SICK & VAC	12,554		1	1	0	0		5,165	5,165 MAINTEN.	17,881
5240		SALES TAX			2	3	13	-857		5,210	5,210 DIETARY	149,521
5248		FOOD PURCHASES	110,461	105,538	2	2	0	0		5,220	5,220 DIETARY	12,554
5250		SUPPLIES-DISHWASHING	2,943	7,855	1	2	0	0		5,248	5,248 FOOD PUI	111,074
5260		DIETARY REPLACEMENT	1,216		1	2	0	0		5,250	5,250 SUPPLIES	2,943
5270		KITCHEN SUPPLIES-PAPER	3,696		1	2	0	0		5,260	5,260 REPLACEI	1,216
5295		MEAL CREDIT	-4,923		2	2	0	0		5,270	5,270 KITCHEN	3,696
5310		LAUNDRY WAGES	40,330	42,312	4	1	0	0		5,295	5,295 MEAL INC	-4,923
5340		LAUNDRY SICK & VAC	1,982		4	1	0	0		5,310	5,310 LAUNDRY	40,330
5370		LAUNDRY REPLACEMENT	6,128	11,088	4	2	0	0		5,340	5,340 LAUNDRY	1,982
5380		LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEI	6,128
5390		LAUNDRY SUPPLIES	4,960		4	2	0	0		5,380		
5410		HOUSEKEEPING WAGES	73,023	77,720	3	1	0	0		5,390	5,390 SUPPLIES	4,960
5440		HOUSEKEEPING SICK & VAC	4,697		3	1	0	0		5,410	5,410 HOUSEKE	73,023
5480		HOUSEKEEPING SUPPLIES	5,775	13,335	3	2	0	0		5,440	5,440 HOUSEKE	4,697
5490		HOUSEKEEPING SUPPLIES-PPR	7,560		3	2	0	0		5,480	5,480 SUPPLIES-	5,775
6010		RN WAGES-MEDICARE		948,284	10	1	0	0		5,490	5,490 SUPPLIES-	7,560
6020		RN WAGES-NON MEDICARE	187,811		10	1	0	0		6,020	6,020 RN WAGE	187,811
6030		DON WAGES	44,587		10	1	0	0		6,030	6,030 DON WAG	44,587
6035		ADON	0		10	1	0	0		6,035		
6040		RN SICK & VACATION	11,932		10	1	0	0		6,040	6,040 RN PTO &	11,932
6110		LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	147,175
6120		LPN WAGES-NON MEDICARE	147,175		10	1	0	0		6,140	6,140 LPN PTO &	9,533
6130		LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	443,473
6140		LPN SICK & VACATION	9,533		10	1	0	0		6,240	6,240 AIDES PTO	36,651
6210		AIDE WAGES-MEDICARE			10	1	0	0		6,245	6,245 CONTRAC	3,419
6220		AIDE WAGES-NON MEDICARE	443,473		10	1	0	0		6,246	6,246 CONTRAC	601
6230		WARD CLERKS			10	1	0	0		6,247		
6240		AIDE VACATION & SICK	36,651		10	1	0	0		6,250	6,250 NURSE AI	1,967
6245		CONTRACT NURSES-RN	3,419		10	3	0	0		6,255	6,255 NURSE AI	597
6246		CONTRACT NURSES-LPN	601		10	3	0	0		6,260		
6247		CONTRACT NURSES-AIDES	0		10	3	0	0		6,270	6,270 REHAB W.	62,576
6250		NURSE AIDE TRAINING WAGES	1,967	1,967	13	1	0	0		6,275	6,275 REHAB PT	4,546
6255		NURSE AID TRAINING EXP	597	597	13	2	0	0		6,290	6,290 NURSING	51,578
6260		NURSE AIDE TRAINING REIMB	0		0	0	0	0		6,295	6,295 NURSING	7,924
6270		REHAB WAGES	62,576		10	1	0	0		6,390	6,390 REPLACEI	6,622
6275		REHAB SICK & VAC	4,546		10	1	0	0		6,490	6,490 OTHER	3,166
6280		NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUI	111,450
6290		NURSING SUPPLIES	51,578	66,124	10	2	0	0		7,281	7,281 DRUG PUI	115,686
6295		NURSING SUPPLIES	7,924		10	2	0	0		7,380	7,380 LABORAT	3,885
6390		REPLACEMENT-NURSING	6,622		10	2	0	0		7,391	7,391 AMBULAN	2,024
6490		NURSING OTHER	3,166	12,315	10	3	0	0		7,393		
7280		DRUG PURCHASES	111,450	227,136	39	2	0	79,540	***	7,510	7,510 ACTIVITIE	30,967
7281		DRUG PURCHASES-OTHER	115,686		39	2				7,540	7,540 ACTIVITIE	2,186
7380		LABORATORY SERVICES	5,909	139,626	39	3	0	0		7,590	7,590 ACTIVITIE	2,481
7410		HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	74,424
7440		HOME HEALTH SICK & VAC			39	1	0	0		7,660		
7450		HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SI	37,209
7510		ACTIVITES WAGES	30,967	33,153	11	1	0	0		7,720	7,720 SOCIAL SI	3,003
7540		ACTIVITIES SICK & VAC	2,186		11	1	0	0		7,730		
7590		ACTIVITIES SUPPLIES	2,481	2,481	11	2	0	0		7,740	7,740 OCCUPAT	48,580
7595		ACTIVITIES FEES	0	0	11	3	0	0		7,750		
7610		PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	10,713
7611		PT SICK & VACATION			39	1	0	0		7,820	7,820 BEAUTICI	7,788
7620		PT FEES	74,424		39	3	0	-12,878	***	7,890		
7660		PT SUPPLIES	0		39	2	0	0		7,960		
7710		SOCIAL SERVICE WAGES	37,209	40,212	12	1	0	0		8,120	8,120 INTEREST	107
7720		SOCIAL SERVICE SICK & VAC	3,003		12	1	0	0		8,125	8,125 ALLOCAT	15,785
7730		SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130 DEPRECIA	86,811
7740		OT FEE	48,580		39	3	0	-5,625	***	8,150		
7750		SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510 INTEREST	-848
7770		SPEECH THERAPY FEE	10,713		39	3	0	0	***	9,520		
7800		BEAUTICIAN WAGES		0	40	1	0	0		9,530	8,100 RENT EXP	182,618
7810		BEAUTICIAN SICK & VAC			40	1	0	0				
7820		BEAUTICIAN FEES	7,788	7,788	40	3	0	0				
7890		BEAUTY SHOP SUPPLIES	0	0	40	2	0	0				
7910		VOLUNTEER COORDINATOR	0	0	21	1	0	0				
7940		VOL COORD SICK & VAC	0		21	1	0	0				
7960		VOL COORD SUPPLIES	0		21	2	0	0				
8100		RENT	182,618	182,618	34	3	0	0				-181,019
8120		INTEREST EXPENSE	15,892	15,892	32	3	14	-848				
8130		DEPRECIATION	86,811	86,811	30	3	9	0				
8150		LOAN FEE AMORTIZATION	0		32	3	0	0	60,773			
9510		INTEREST INCOME	-848		32	0	10	0				
9520		MISC NON-OPERATING INCOM	0		0	0	0	0				
9700		INCOME TAXES	0		0	0	0	0				
			3,233,443	3,234,291								
				848								
GRAND TOTALS			-181,019					-224,225				
			(NET INCOME)									
			0									

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0
173,113

	G/L	RECAP CENSUS
PP	6,844	6,844
IPA	14,912	14,912
medicare	4,475	4,475
		26,231

IPA BEDHOLDS	0
PP BEDHOLDS	0
PP CONVERS	0